

Internal Revenue Service, Treasury

§ 801.1

PART 702—PRESIDENTIAL PRIMARY MATCHING PAYMENT ACCOUNT

Sec.

702.9037-1 Transfer of amounts to the Presidential Primary Matching Payment Account.

702.9037-2 Payments from the Presidential Primary Matching Payment Account.

AUTHORITY: 26 U.S.C. 7805.

SOURCE: 56 FR 21599, May 10, 1991, unless otherwise noted.

§ 702.9037-1 Transfer of amounts to the Presidential Primary Matching Payment Account.

(a) *In general.* The Secretary will deposit amounts into the Presidential Primary Matching Payment Account (Primary Account) only to the extent that there are amounts in the Presidential Election Campaign Fund (Fund) after the transfers prescribed by § 701.9006-1(c) and (d). The Secretary will make this deposit promptly from amounts that have actually been transferred to the Fund under § 701.9006-1(a). Any amounts in the Primary Account after October 31 following a presidential election will be returned to the Fund for the purpose of making the transfers prescribed by § 701.9006-1(c), (d), and (f) for the next presidential election.

(b) *Effective/applicability date.* These regulations apply to the Primary Account on or after February 2, 1996.

[73 FR 67103, Nov. 13, 2008]

§ 702.9037-2 Payments from the Presidential Primary Matching Payment Account.

(a) *In general.* Pursuant to section 9036, the Federal Election Commission (Commission) will certify to the Secretary the full amount of payment to which a candidate is entitled under section 9034. The Secretary will pay promptly, but not before the start of the matching payment period under section 9032(6), the amounts certified by the Commission from the Presidential Primary Matching Payment Account (Primary Account) to the candidate.

(b) *Additional guidance.* The Internal Revenue Service may publish guidance in the Internal Revenue Bulletin (see § 601.601(d)(2)(ii)(b) of this chapter) pre-

scribing additional rules and procedures for the Primary Account.

(c) *Effective/applicability date.* These regulations apply to the Primary Account on or after February 2, 1996.

[73 FR 67104, Nov. 13, 2008]

PARTS 703-800 [RESERVED]

PART 801—BALANCED SYSTEM FOR MEASURING ORGANIZATIONAL AND EMPLOYEE PERFORMANCE WITHIN THE INTERNAL REVENUE SERVICE

Sec.

801.1 Balanced performance measurement system; in general.

801.2 Measuring organizational performance.

801.3 Measuring employee performance.

801.4 Customer satisfaction measures.

801.5 Employee satisfaction measures.

801.6 Business results measures.

801.7 Examples.

801.8 Effective/applicability dates.

AUTHORITY: 5 U.S.C 9501 *et seq.*; secs. 1201, 1204, Pub. L. 105-206, 112 Stat. 685, 715-716, 722 (26 U.S.C. 7804 note).

SOURCE: T.D. 8830, 64 FR 42835, Aug. 6, 1999 unless otherwise noted.

§ 801.1 Balanced performance measurement system; in general.

(a) *In general.* (1) The regulations in this part 801 implement the provisions of sections 1201 and 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-106, 112 Stat. 685, 715-716, 722) (the Act) and provide rules relating to the establishment by the Internal Revenue Service (IRS) of a balanced performance measurement system.

(2) Modern management practice and various statutory and regulatory provisions require the IRS to set performance goals for organizational units and to measure the results achieved by those units with respect to those goals. To fulfill these requirements, the IRS has established a balanced performance measurement system, composed of three elements: Customer Satisfaction Measures; Employee Satisfaction Measures; and Business Results Measures. The IRS is likewise required to establish a performance evaluation system for individual employees.